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**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

RICHARD E. GEORGE,

Plaintiff - Appellant,

v.

INTERNAL REVENUE SERVICE; et al.,

Defendants - Appellees.

No. 05-16779

D.C. No. CV-05-00955-MJJ

MEMORANDUM^{*}

Appeal from the United States District Court
for the Northern District of California
Martin J. Jenkins, District Judge, Presiding

Submitted May 15, 2006^{**}

Before: B. FLETCHER, TROTT, and CALLAHAN, Circuit Judges.

Richard E. George appeals pro se from the district court's order denying his motion for a preliminary injunction against the IRS, the California Franchise Tax Board and various state and federal defendants in his action challenging the collection of state and federal taxes. We have jurisdiction pursuant to 28 U.S.C.

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

§ 1292(a)(1). We review for abuse of discretion the denial of a motion for a preliminary injunction. *A & M Records, Inc. v. Napster, Inc.*, 239 F.3d 1004, 1013 (9th Cir. 2001). We affirm.

The district court did not abuse its discretion by denying George's motion for a preliminary injunction against the state defendants as barred by the Tax Injunction Act. *See* 28 U.S.C. § 1341 (“[t]he district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.”); *Patel v. City of San Bernardino*, 310 F.3d 1138, 1140 (9th Cir. 2002) (prohibiting declaratory and injunctive relief in federal court where taxpayer has adequate state court remedy).

The district court also did not abuse its discretion by denying George's motion for a preliminary injunction against the federal defendants as barred by the Anti-Injunction Act. *See* 26 U.S.C. § 7421(a) (prohibiting injunctions against any and all acts necessary or incidental to the collection of taxes); *Sokolow v. United States*, 169 F.3d 663, 664-65 (9th Cir. 1999).

George's remaining contentions are unpersuasive.

AFFIRMED.